

(1) on or before the 21st day of the month that follows the month in which the buyer makes that purchase or use; and

(2) for other periods and on other dates that the Comptroller specifies, by regulation, including periods in which the buyer does not make any purchase or use subject to the sales and use tax.

11-502.

(a) Each vendor shall complete, UNDER OATH, and file with the Comptroller a sales and use tax return:

(1) on or before the 21st day of the month that follows the month in which the vendor:

- (i) makes any retail sale or sale for use; and
- (ii) makes a purchase under a direct payment permit; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the vendor does not make any retail sale or sale for use.

13-902.

A claim for refund shall be:

(1) made, UNDER OATH, in the form [and verified in the manner] that the tax collector requires; and

(2) supported by the documents that the tax collector requires, including original invoices showing alcoholic beverage and motor fuel purchases.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1992.

Approved May 12, 1992.

CHAPTER 226

(Senate Bill 134)

AN ACT concerning

Estates and Trusts - Decedents' Estates - Time Limits

FOR the purpose of altering the time periods within which certain claims against a decedent's estate must be filed; altering the time period within which a personal representative must render an account; ~~altering the time period within which an estate tax return must be filed~~; providing for the application of this Act; making